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From:

Sent: Thursday, October 23, 2008 11:26 AM

To:

Cc:

Subject: RE:

I just met with regarding your question about the section 4955 issue.

For the most part, we agree with characterization of the conversation yesterday. Namely, we believe that was of the view that the fundraising materials should be considered when determining a potential PACI violation due to their tone and sheer volume. As such, we believe that the fundraising expenses should be included in the calculation of the 4955 excise tax.